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EXTRAORDINARY

PART II—Section 3—Sub-section (i)

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 17th April 1958

G.S.R. 263.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of that section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 27th April, 1958.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (P. A. S. Tablets) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) "Act" means the Sea Customs Act, 1878 (8 of 1878);

(b) "goods" means para amino salicylla acid or the calcium salt of para amino salicylla acid, manufactured in India or the State of Pondicherry, and in the manufacture of which imported material has been used;

(c) "imported materials" mean materials imported into India or the State of Pondicherry on payment of Customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely, that the shipper shall:—

- (a) declare on the relative shipping bill that a claim for drawback under these rules is being made;
- (b) furnish on the shipping bill, the description, quantity and such other particulars as are necessary for the identification of the goods; and
- (c) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the Officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 121.]

M. A. RANGASWAMY, Dy Secy.